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Scott. M-29—35,000—2-11-26.

Law (Edn.) (1926) Department.

Nos. SERIES.

G.O. No. 2106

DATED 11-11-1926

[Despatch Abstract.]

Elementary Education Fund

Taluk Board, Mangalore - Audit report - 1925-26 - Recorded.

Report on the audit of the Mangalore Taluk Board Elementary Education Fund accounts of the South ~~Kanara~~ Kanara district, by Mr.J.M.Hooper, Examiner of Local Fund Accounts, for the period extending from 1st April 1925 to 31st March 1926.

The audit which commenced on the 15th June 1926 and ended on the 18th June 1926 was conducted by District Inspector Mr.S.J. Prasami in accordance with the rules on the subject.

2. During the period under audit the office of President was held by Mr.B.M. D'Souza, Vice-President in charge from 1st April 1925 to 30th April 1925 and by H.R.Ry.M.Ramakrishna Punja Avar from 1st May 1925 to 31st March 1926

ASSTT. EXAMINER OF L.F. ACCTS. 694 2-SEP 1926 SOUTHERN CIRCLE

3. A statement of receipts and charges of the fund is a

4. A note on the defects found in the accounts has been warded to the President. The general result is not satisfactor

DY. INSPECTOR OF L.F. ACCOUNTS 6-SEP 1926 1st SOUTH KANARA

5. An annual fee income of Rs.25/- and Rs.19-4-6 for th Board schools at Malali and Ullaibetta was foregone for 13 and 1 pils respectively in addition to the school fees foregone o 1st and 2nd standards of both these schools from January 1926 ... But the usual contribution from the General account to Elementary Education Fund was not raised by an amount, equal t sum of the fee income foregone, as required by Rule 73 (iii) o appendix to Government Order No.1212, Law (Education), dated July 1924.

6. The Muhammadan pupils of the Ullal Mopla school were exempted from the payment of school fees in full, but the co tion from the General account of an amount equivalent to the come foregone was not made.

7. The certificates of the existence of tools and plant furniture received from the headmasters of elementary school not undergo any check in the Taluk Board Office, as required cutive instruction (563) of the Local Boards Manual.

8. The recognition of the District Educational Council not obtained ~~ex~~ to the two new schools at Kadabetta and Tenk ker opened during the year. The expenditure of Rs.58-4-0 incurr on the maintenance of these schools is illegal. Attentio

Statement of Receipts and Charges of the Elementary Education Fund Account of the Mangalore Taluk Board for 1925-26.

Receipts - Ordinary.

Head of Account	Actuals 25-26 Rs.	as	p	Original Revised Budget 25-26.
Opening Balance (a)	7,773	5	10	5546
1. Education Tax	8,272			8230
2. Fines and penalties				
3. Income from investment				
4. School fees	2,324	4	6	2700
5. Endowments				
6. Contribution				
7. Other Receipts	117	10	6	50
8. Govt. grants -				
(i) under Sec 37 of the Elementary Education Act	11981	14		8200
(ii) under the proviso to Sec 37 of the Act	34545			34950
9. Contribution from the General Account	2,210	8	6	6300
Total ~~Receipts~~	67451	5	6	66430
Total including opening balance	67,224	10	4	65975

Charges - Ordinary

Head of Account	Actuals 25-26 Rs.	as	p	Original Revised Budget 25-26.
1. Staff				
Salaries & allowances:				
Master & Gratuity	50,743.16	5	8	55,180
Clerks and Servants	563	7		90
Capitation allowances				
Contribution to Prov. Fund				
Travelling allowance	5	9		100
Stipends for teachers				100
Rent for training	52	8		
2. Contingencies & repairs				
Contingencies				
House rent	1997	10		2400
Other items	2988	15	6	3500
Equipment				
Furniture & apparatus	580	8		200
Library Books & maps				200
Other items	51	6	11	50
3 Prizes and scholarships				100
4 Repairs to buildings	1242	14		2500
5 Interest on and repayment of debt				
Total Charges	58242	4	1	64420
Closing balance	8982	7	3	1555
Total including closing balance	67,224	11	4	66,975

Receipts - Capital

Head of Account	Actuals			Revised Budget
Opening Balance	-2165	1	2	
1. Govt. grant				
2. Endowments & Contributions				
3. Equipment				
4. Contribution from General Account - ordinary				
	-	-		
Total including opening balance	-2165	1	2	

Charges - Ordinary Capital.

Head of Account	Actuals Rs.	as	p	Original Revised Budget 25-26.
1. Land and building	-23	-		
2. Equipment -				
(1) Furniture & apparatus	602	14		1,000
(2) Library Books & maps	518	14		500
(3) Other items				
Total Charges	1098	12		
Closing balance	-3263	13	2	
Total including closing balance	-2165	1	2	

(a) Closing balance as per last year's Statement Rs 7803. 2. 11

Deduct adjustment made by the Accountant General as advised in his letter ACX 375 Kd 22.5.25. } Rs. 29. 13. 1.

7773. 5. 10

Mangalore
O/C

S. J. Sundararasami
Dy: Inspector of L. F. Audits

Replies to the report on the audit of the Elementary Education Fund Accounts of the Mangalore Taluk Board, South Kanara District for the period extending from 1st April 1925 to 31st March 1926.

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Para 5 - After the floods of 1924 and 1924, the circumstances of the parents of the pupils reading in the schools in question were reduced to such an extent that they were not able to pay any fees and the Taluk Board accordingly exempted them with the view that they may get atleast the Elementary Education. The Taluk Board is not in a position to make up the amount from general funds. It is submitted that the Government may be pleased to exonerate the Taluk Board from payment of this contribution in view of the fact that it is the intention of Government to make Elementary Education within easy reach of all.

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Para 6, -On account of poverty of Mahamadans here, the Taluk Board has been giving free educations to pupils of the community reading in the Ullal Mopla school also. In this case also the Taluk Board may be exonerated from the payment of contribution on account of the limited finances of the Board in the General Account.

Para 7 - This will be done in future.

Para 8 - The application has been sent through the Educational Officer to the District Educational Council.

Para 9 & 10 - This will be done.

Para 11 - Arrangements will be made for locating the schools in some other buildings.

Para 12 - The register is since maintained.

President,
Taluk Board, Mangalore.

B.B.

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No. .....

Extract from the Proceedings of the Taluk Board of Mangalore, dated 16th August 1926.

PRESENT:

M.R.Ry. M. Ramakrishna Punja Avargal, President,

M.R.Ry. Nellikai Venkat Rao Avargal,

H. Mahammad Puttur Saheb Bahadur,

B.L. Ahamed Saheb Bahadur,

John P. Sequeira Esquire,

M.R.Ry. K. Muthaya Shetty Avargal,

M.R.Ry. Padmanabha Kamthi Avargal,

M.R.Ry. M.S. Ekambara Rao Avargal,

M.R.Ry. M.K. Basappa Avargal,

M.R.Ry. M. Ramappa Avargal,

M.R.Ry. Shiva Aithala Avargal,

M.R.Ry. Naricombu Rama Rao Avargal,

M.R.Ry. K. Raghuchandra Ballal Avargal, M.L.C.

M.R.Ry. B. Venkatraya Prabhu Avargal,

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x x x x

46. Read letter L.F. No.4498 dated 31st July 1926 from the Examiner of L.F. Accounts forwarding audit report on the Elementary Education Account of the Taluk Board for 1925-26 together with the draft replies.

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Replies given approved.

x x x x

Sd: M.R. Punja

President,

/True Extract/

M R Punja

President,

Taluk Board, Mangalore.

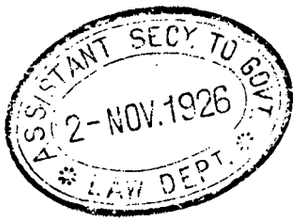
B.B./--

B.F.No. 8030
1)11)26

Examiner's Office.

Audit Report on the Mangalore Taluk Board Elementary Education Fund accounts for 1925-26.

Forwarded to the Secretary to the Government of Madras, Law (Education) Department, with copies of the President's replies and the resolution of the Taluk Board.



Examiner of Local Fund Accts.

P.M.B.
27.x.

Law (Edn.) Dept.

The Taluk Board's contribution from its general revenues to the E.E. Fund fixed in the normal budget is Rs. 6300/- and this amount was accepted as the Board's contribution for 1925-26, in the budget estimate for that year. It is however, observed that the Board has actually paid only Rs. 2211/- as its contribution for that year. The Taluk Board may be asked to adjust the balance of Rs. 4,089/- to the credit of the E.E. Fund, as early as possible.

6300
2211
4089

2. Paragraphs 5 and 6 of the audit report.

The

The actual total amount of the fee income foregone in 1925-26 is not given in the audit report. The Board pleads inability to raise its contribution to the E.E. fund by the amount of the fee income foregone. From the notes in the list it is observed that the general account of the Taluk Board has to face a deficit in the current year and the matter is under correspondence between the L.S.G. Dept. and the Taluk Board. On this account the L.S.G. Dept. has not yet accepted the contribution provided in the elementary education fund budget of the Taluk Board for 1926-27. The question of the Taluk Board raising its contribution by the amount of fee income foregone may be left over for consideration separately. Meanwhile the Taluk Board may be asked to report the actual amount of the fee income foregone in 1925-26.

p2cf

3. Paragraph 11 of the audit report

The practice of ~~holding~~ holding the board schools in buildings owned by Board School masters on payment of rent has been held to be an offence under ~~under~~ against section 209 of the Local Boards Act. In the present case the Board proposes to make arrangements for shifting the School to other buildings. It may be asked to do so as early as possible

The L.S.G. is in 1911 and has been requisitioned for another file.

possible.

A draft order is submitted for approval.

9.11.26

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Comp approved by Secy

Scott. II-5 (δ)—25,000—25-11-25. (6)

	Date.	Initials.
When received for Fair-copying.		
When copied	11.11.26	
When examined	11/11	
When signed		
When despatched		

Law (Edn) DEPARTMENT.

Elementary Education Fund

Taluk Board, Mangalore — Audit report — 1925-26 — Recorded

READ AGAIN G.O. No. ....., dated ..... 192 .

" " " " ..... " ..... 192 .

READ ALSO:—

C. No. 45664 From the ....., No. ....., dated 192

" " ..... " " ..... " ..... " 192

" " ..... " " ..... " ..... " 192

ORDER.

~~R~~ Misc

No. 2106, dated 11 — 11 — 1926

Recorded.

2. It is observed that the Taluk Board has paid from its general revenues to the elementary education ~~fund~~ fund only Rs. 2,211/- against the ~~const~~ contribution of Rs. 6,300/- due for the year 1925-26. The Board is requested to adjust the balance of Rs. 4,089/ to the credit of the fund as early as possible and report the fact to Govt.

3. Paragraphs 5 and 6 of the audit report — The Taluk Board

is

is requested to report the total amount of the fee income foregone in 1925-26 by the abolition of school fees.

4. Paragraph 11 of the audit report

The Board is requested to arrange for the early removal of the schools in question to other buildings.

5. We trust that the defects noticed in paragraphs 7, 9, 10 and 12 of the audit report will not be allowed to recur.

9.11.26

9.11.26

V.T.K
10.11

DESPATCHED
on 12 NOV

To
The P.T.B., Mangalore
D.P.I. (with copy of audit report)
Exr. of L.F. Accts.
(with ref. to his No. 8030 dt. 1.11.26)

Draft